EXHIBIT 22

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United States Department of the Interior

BUREAU OF RECLAMATION 2800 Cottage Way Sacramento, CA 95825-1898

MAY 2 8 2020

IN REPLY REFER TO: CGB-100 2.2.4.22

VIA ELECTRONIC MAIL

Thomas W. Birmingham General Manager Westlands Water District 3130 N. Fresno Street P.O. Box 6056 Fresno, CA 93703-6056

Subject:

Contract Between the United States and Westlands Water District San Luis Unit and Delta Division and Facilities Repayment, Contract NO. 14-06-200-495A-IR1-P

(Repayment Contract)

Dear Mr. Birmingham:

This letter responds to your letter of May 26, 2020. In that letter, you indicated that Westlands Water District ("District") filed a judicial action on October 25, 2019 to obtain a decree of validation of the subject contract referenced above. However, for various reasons, the court was not able to validate the District's proceedings prior to the court closing for business in response to the COVID-19 pandemic and emergency proclamations by California Governor Newsom. Additionally, because the court has announced it will remain closed until May 29, 2020, the District will not be able to obtain a validation judgment prior to the Repayment Contract's effective date of June 1, 2020.

By this letter, the Bureau of Reclamation ("Reclamation") confirms its understanding that the District's inability to obtain a validation judgment does not render the Repayment Contract void. More specifically, Reclamation confirms its understanding that the Repayment Contract will govern the rights and obligations of the United States and the District after the Repayment Contract's effective date, June 1, 2020, notwithstanding the District's inability to obtain a final decree confirming its proceedings to authorize the execution of this Repayment Contract. See, 43 USC § 511.

Please let me know if you have any questions. Thank you.

Sincerely,

Ernest A. Conant

Digitally signed by Ernest A. Conant Date: 2020.05.28 12:39:28 -07'00'

Ernest A. Conant Regional Director